

# **2005 Business e-file Handbook for Authorized e-file Providers of California Business Returns**

**FTB Pub. 1345B**

**1/04/06**

**State of California  
Franchise Tax Board  
[www.ftb.ca.gov](http://www.ftb.ca.gov)**

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## **Section 1      Introduction**

### **1.1    Welcome**

Thank you for participating in the California Franchise Tax Board's Business e-file Program. Whether you are a new or returning participant, we welcome you aboard and are please you are here.

This publication contains information you will need to process business e-file returns including a list of acceptable e-file forms, data entry procedures, business rules, and schema examples. It also defines the format of attachments, provides information about transmission receipts and acknowledgements, defines the signature options, and provides examples of return and attachment sequences.

This publication supplements FTB Pub. 1345, 2005 e-file Handbook for Authorized e-file Providers, which contains the requirements for participation in our e-file Program.

## 1.2 Where Can I Get More Information?

For Business e-file assistance and information please visit our Website or contact our e-Programs Customers Service Unit:

**Website:** [www.ftb.ca.gov/professionals/efile](http://www.ftb.ca.gov/professionals/efile)

**e-Programs Customer Service Unit:**

Available Monday through Friday, between 8 a.m. and 5 p.m.

Phone: (916) 845-0353

Fax: (916) 845-0287

Email: [e-file@ftb.ca.gov](mailto:e-file@ftb.ca.gov)

### Subscription Service

Subscription Service is a free Web-based ListServ email system that allows you to sign up to receive desired information directly to your email account. Go to [www.ftb.ca.gov](http://www.ftb.ca.gov) and search for **Subscription Service** to subscribe to:

- Tax News – Stay informed with current state tax laws, FTB regulations, policies, procedures, and events with short news articles. All current subscriptions will be automatically transferred.
- e-file News – Receive short updates about important issues that may affect you.

Send comments or suggestions regarding the CA Business e-file Program or this publication to:

**e-file Coordinator, MS F-284  
Franchise Tax Board  
PO Box 1468  
Sacramento CA 95812-1468**

**Email:** [e-file.coordinator@ftb.ca.gov](mailto:e-file.coordinator@ftb.ca.gov)

**Assistance for persons with disabilities:** We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call TTY/TDD (800) 822-6268.

## 1.3 Business e-file Calendar – Taxable Year 2005

### Business e-file Calendar

You can submit your [California e-file Program Participant Enrollment Form \(FTB 8633\)](#) at any time during the year.

<b>November 22, 2004</b>	<b>FTB begins accepting test transmissions (PATs Testing)</b> Testing begins upon release of the Test Package for e-file of Individual Income Tax Returns (FTB Pub. 1436B)	
<b>January 3, 2005</b>	<b>First day to transmit live FTB 100 returns</b>	
<b>Return Due Date</b>	<b>The law</b> specifies the annual dates for a business entity to file a return. The dates vary between business entity types.	
<b>If the form is</b>	<b>And the account type classification is</b>	<b>Then the due date is</b>
Form 100	Farmers' Co-op Associations	<b>Original</b> – 15 <sup>th</sup> day of the 9 <sup>th</sup> month after the income year end <b>Extended</b> – 15 <sup>th</sup> day of the 16 <sup>th</sup> month after the income year end
Form 100	All other classifications	<b>Original</b> – 15 <sup>th</sup> day of the 3 <sup>rd</sup> month after the income year end <b>Extended</b> – 15 <sup>th</sup> day of the 10 <sup>th</sup> month after the income year end
<b>15<sup>th</sup> day of the 3<sup>rd</sup> month after the income year end</b>	<b>Last day to timely file Form 100 original return</b>	
<b>15<sup>th</sup> day of the 10<sup>th</sup> month after the income year end</b>	<b>Last day to timely file Form 100 extended return</b>	
<b>15<sup>th</sup> day of the 9<sup>th</sup> month after the income year end</b>	<b>Last day to timely file Form 100 Farmer's Co-op Associations original return</b>	
<b>15<sup>th</sup> day of the 16<sup>th</sup> month after the income year end</b>	<b>Last day to timely file Form 100 Farmer's Co-op Associations extended return</b>	
<b>20 days past all return due dates</b>	<b>Last day to retransmit rejected timely-filed returns</b>	
<b>Last day to retain return is dependent on law.</b>	<b>Last day for EROs and transmitters to retain acknowledgment file material for returns e-filed in 2005</b> <b>Remember:</b> For each return an ERO files, EROs must retain the return and the <i>California Business e-file Signature Authorization</i> (FTB 8453-C), in their records for the same period of time as the return, unless they scan it and include it with the e-file return.	

FTB will accept and process 2005 Business e-file returns year round. Due to the nature of fiscal filing, we will not shut down the system in October as we do for individual e-filed returns.

## 1.4 Reminders

### Online e-file Program Enrollment Form

You can enroll or update your enrollment information online at our Website. Log in using your IRS-issued Electronic Filer Identification Number (EFIN) and complete the one-page form online. Click the submit button and our e-Programs Customer Service Unit can begin processing your form immediately. When you enroll or update your information online there is nothing to mail to FTB.

**Note:** If you are currently participating in the Individual e-file Program, you do not need to enroll again. If you have a different contact for Business e-file, you can update that information at our Website, [www.ftb.ca.gov](http://www.ftb.ca.gov).

### FTB 8453-C – California e-file Return Authorization for Corporations

The business taxpayer, ERO, and paid preparer must sign form FTB 8453-C prior to the transmission of the e-file return. This form may be retained by the preparer and business taxpayer according to the rules of our program or scanned and included as an attachment to the e-file return. **Do not mail this form to FTB.**

### Estimate Payments Request with e-file Return

Business e-file provides the ability to send a schedule of electronic funds withdrawal requests for future estimated tax payments as part of the e-file return transmission. The entries for the dates and amounts of the estimate payments will be contained in the return record and will be provided to the business taxpayer on their form FTB 8453-C.

### Secretary of State (SOS) Dissolution

To formally dissolve a California corporation, dissolution documents in compliance with the California Corporations Code must be prepared and filed with the Secretary of State's office. In addition, the corporation must meet requirements regarding Franchise Tax clearance. The FTB and SOS Websites include instructions and downloadable samples for assistance in preparing and filing dissolution documents for stock (business) and nonprofit corporations. Visit the SOS California Business Portal at [www.ss.ca.gov](http://www.ss.ca.gov) for more information or visit our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov).

### Automatic Extension to File

We grant an automatic, paperless extension to file a California business tax return to business entities that are in good standing on the original due date and meet all other requirements. No filing of an extension form is required. Corporations receive a seven-month extension from the original due date of the return. Suspended corporations are not granted an automatic extension of time to file. An extension is for filing of the return only.

If an original return is not filed on or before the extended due date, we will deny the extension and will assess penalties from the original due date. In certain circumstances, the federal government may grant extensions for short-period returns. These extensions may be more than seven months. If the federal law granting the extension is applicable to California, the federal due date will become the due date for the California return.

**CA Business e-file is not mandatory**

Although California law requires individual income tax returns prepared by certain income tax preparers to be e-filed, this law does not currently apply to business tax returns.

To learn more about Mandatory e-file for individual income tax returns, refer to Section 2.2 of the *2005 e-file Handbook* (FTB Pub 1345) or go to our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) and search for **mandatory e-file**.

## Section 2 CA Business e-file Program Information

### 2.1 Acceptable Forms and Occurrences for CA Business e-file

The following chart lists the acceptable forms and schedules that may be e-filed with FTB and the maximum number of each type of form or schedule allowed per return.

Form/Schedule	Name	Maximum Number of Forms
Form 100	CA Corporation Franchise or Income Tax Return	1
FTB 3523	Research Credit	1
FTB 3540	Credit Carryover Summary	1
FTB 3548	Disabled Access Credit for Eligible Small Businesses	1
FTB 3805E	Installment Sale Income	Unlimited
FTB 3805Q	Net Operating Loss (NOL) Computing and NOL and Disaster Loss Limitation - Corp	Unlimited
FTB 3805Z	Enterprise Zone Deduction and Credit Summary	Unlimited
FTB 3806	Los Angeles Revitalization Zone Deduction and Credit Summary	Unlimited
FTB 3807	Local Agency Military Base Recovery Area Deduction and Credit Summary	Unlimited
FTB 3809	Targeted Tax Area Deduction and Credit Summary	Unlimited
FTB 3885	Corporation Depreciation and Amortization	1
FTB 5806	Underpayment of Estimated Tax by Corporations	1
SCH D-1	Sales of Business Property	1
SCH H	Dividend Income Deduction	1
SCH P	Alternative Minimum Tax and Credit Limitations - Corporations	1
SCH R	Apportionment and Allocation of Income	1
Supplemental SCH R	Supplemental Apportionment and Allocation of Income	Unlimited



## 2.2 Acceptable Federal Forms for CA Business e-file

Form/Schedule	Maximum Number of Forms
Form 970	1
Form 972	Unlimited
Form 973	1
Form 982	1
Form 3800	1
Form 4136	1
Form 4255	Unlimited
Form 4466	1
Form 4562	Unlimited
Form 4626	1
Form 4684	Unlimited
Form 4797	Unlimited
Form 5452	1
Form 5884	Unlimited
Form 6198	Unlimited
Form 6252	Unlimited
Form 6478	Unlimited
Form 6765	Unlimited
Form 6781	1
Form 8050	1
Form 8082	1
Form 8271	Unlimited
Form 8275	Unlimited
Form 8275-R	Unlimited
Form 8283	Unlimited
Form 8586	Unlimited
Form 8594	Unlimited
Form 8609	Unlimited
Form 8611	Unlimited
Form 8697	Unlimited

Form/Schedule	Maximum Number of Forms
Form 8716	1
Form 8810	1
Form 8820	Unlimited
Form 8824	Unlimited
Form 8826	Unlimited
Form 8827	1
Form 8830	Unlimited
Form 8832	Unlimited
Form 8834	Unlimited
Form 8835	Unlimited
Form 8838	Unlimited
Form 8844	Unlimited
Form 8845	Unlimited
Form 8846	Unlimited
Form 8847	Unlimited
Form 8860	Unlimited
Form 8861	Unlimited
Form 8866	1
Form 8874	Unlimited
Form 8881	Unlimited
Form 8882	Unlimited
Form 8884	Unlimited
Form 8886	Unlimited
Form T (Timber)	Unlimited
Schedule A (Form 8609)	Unlimited
Schedule D (Form 1120)	1
Schedule H (Form 1120)	1
Schedule M-3 (Form 1120)	1
Schedule N (1120)	1
Schedule PH (Form 1120)	1

## 2.3 Other Eligible Filing Conditions

We also allow the following filing conditions:

- Fiscal year returns
- Returns filed with foreign addresses

## 2.4 Exclusions to Business e-file

We exclude the following returns from CA Business e-file:

- Returns from business taxpayers, preparers, or transmitters who have not been accepted as participants in California's Business e-file Program
- Amended returns (Form 100X)
- Prior year returns
- Combined returns
- Water's Edge returns (Form 100W)
- Partnership returns (Form 565)
- Sub-S Corporation returns (Form 100S)
- Limited Liability Company returns (Form 568)
- Fiduciary returns (Form 541)
- Returns covering multiple tax periods
- Bankruptcy returns
- Any condition or requirement, not supported by software, that requires the submission of a paper document or form

## 2.5 Paper Forms

We use the following paper forms in our e-file Program:

- FTB 3586, *Voucher for Corp e-filed Returns*, used by e-file taxpayers who owe a balance and choose to pay by check. See section 8.0 for an example
- FTB 8453-C, *California e-file Return Authorization for Corporations*, used by e-file taxpayers to sign their returns. See section 3.0 for an example

## 2.6 Plans for Expansion of CA Business e-file

The following forms and types are planned for addition to the CA Business e-file Program in future years:

- 2007/2008 – Form 565 Partnership returns, Form 100S Sub-S Corporation returns, Form 568 Limited Liability Company returns, and Form 100 Combined returns.
- 2009 – Form 541 Fiduciary returns

## Section 3      Signing the CA Business e-file Return

### General Information

The CA Business e-file Program requires taxpayers and Electronic Return Originators (EROs) to sign an electronic return using form FTB 8453-C, *California e-file Return Authorization for Corporations*.

Once form FTB 8453-C is signed, the ERO may:

- a. Keep a copy of the return authorization with the return for the statute of limitations period, or
- b. Scan the return authorization and attach it to the e-file record as a PDF.

**Note:** FTB does not currently offer e-signature (PIN) options for Business e-file.

The following is an example of Form FTB 8453-C:

Date Accepted \_\_\_\_\_

TAXABLE YEAR

FORM

**2005 California e-file Return Authorization for Corporations 8453-C**

Name of Corporation \_\_\_\_\_

Employer Identification Number \_\_\_\_\_

**Part I Tax Return Information** (whole dollars only)

<b>1</b> Total income (Form 100, line 9) .....	<b>1</b> _____
<b>2</b> Taxable income (Form 100, line 23) .....	<b>2</b> _____
<b>3</b> Total tax (Form 100, line 31) .....	<b>3</b> _____
<b>4</b> Tax due (Form 100, line 37) .....	<b>4</b> _____
<b>5</b> Overpayment (Form 100, line 38) .....	<b>5</b> _____

**Part II Settle Your Account Electronically**

**6** ☐ Direct Deposit of Refund

**7** ☐ Electronic Funds Withdrawal      **7a** Amount \_\_\_\_\_      **7b** Withdrawal Date (MM/DD/YYYY) \_\_\_\_\_

**Part III Make Estimated Tax Payments for Taxable Year 2006** These are not installment payments for the current amount you owe.

	First Payment Due	Second Payment Due	Third Payment Due	Fourth Payment Due
<b>8</b> Amount				
<b>9</b> Withdrawal Date				

**Part IV Banking Information** (Have you verified your banking information? Incorrect information causes delays, which may cause penalties and interest.)**10** Routing number \_\_\_\_\_**11** Account number \_\_\_\_\_**12** Type of account: ☐ Checking ☐ Savings**Part V Declaration of Officer**

I authorize the corporate account be settled as designated in Part II. I understand that the banking information I provided in Part IV will be used to complete any transaction designated in Part II or Part III.

Under penalties of perjury, I declare that I am an officer of the above corporation and that the information I provided to my Electronic Return Originator (ERO), Transmitter, or Intermediate Service Provider and the amounts in Part I above agree with the amounts on the corresponding lines of the corporation's 2005 California income tax return. To the best of my knowledge and belief, the corporation's return is true, correct, and complete. If the corporation is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the corporation's tax liability, the corporation will remain liable for the tax liability and all applicable interest and penalties. I authorize the corporation return and accompanying schedules and statements be transmitted to the FTB by my ERO, Transmitter, or Intermediate Service Provider. **If the processing of the corporation's return or refund is delayed, I authorize the FTB to disclose to my ERO, Intermediate Service Provider, and/or the Transmitter the reason(s) for the delay or the date when the refund was sent.**

**Sign Here**Signature of Officer  
For Privacy Act Notice, get form FTB 1131.

Date



Title

**Part VI Declaration of Electronic Return Originator (ERO) and Paid Preparer. See instructions.**

I declare that I have reviewed the above corporation's return and that the entries on form FTB 8453-C are complete and correct to the best of my knowledge. (If I am only an Intermediate Service Provider, I understand that I am not responsible for reviewing the corporation's return. I declare, however, that form FTB 8453-C accurately reflects the data on the return.) I have obtained the corporate officer's signature on form FTB 8453-C before transmitting this return to the FTB; I have provided the corporate officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2005 e-file Handbook for Authorized e-file Providers. I will keep form FTB 8453-C on file for four years from the due date of the return or four years from the date the corporation return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

**ERO Must Sign**

ERO's signature

Firm's name (or yours if self-employed) and address

Date

Check if also paid preparer ☐Check if self-employed ☐

ERO's SSN/PTIN

FEIN

ZIP Code

Under penalties of perjury, I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

**Paid Preparer Must Sign**

Paid preparer's signature

Firm's name (or yours if self-employed) and address

Date

Check if self-employed ☐

Paid preparer's SSN/PTIN

FEIN

ZIP Code

# Instructions for Form FTB 8453-C

## California e-file Return Authorization for Corporations

DO NOT MAIL THIS FORM TO FTB

### General Information

#### A Purpose of Form FTB 8453-C

Form FTB 8453-C is the signature document for corporate e-file returns. By signing this form the corporation, Electronic Return Originator (ERO), and paid preparer declare that the return is true, correct, and complete. Additionally, the signatures authorize the electronic transmission of the return to the Franchise Tax Board (FTB) and the execution of any designated electronic account settlement. The form does not serve as proof of filing an electronic return—the acknowledgement containing the date of acceptance for the return is that proof.

#### B ERO and Paid Preparer Responsibilities

As an authorized e-file provider, you must:

- Obtain the corporate officer's signature after you prepare the return but before you transmit it.
- Sign form FTB 8453-C.
- Provide the corporate officer with:
  - A signed original or copy of form FTB 8453-C; and
  - A copy of the corporation return and associated forms and schedules.
- Retain the original or faxed signed form FTB 8453-C with a copy of the return in your records.

#### C Corporation Responsibilities

**Before** your ERO can e-file your return, you must:

- Verify all information on the form FTB 8453-C, including employer identification number and banking information.
- Inspect a copy of the return and ensure the information is correct.
- Sign form FTB 8453-C after the return is prepared but before it is transmitted.
- Submit the signed form FTB 8453-C to your ERO (fax is acceptable).

**After** the corporation's return is e-filed, you must retain the following documents for the California statute of limitations period:

- Form FTB 8453-C (signed original or copy of the form);
- A paper copy of Form 100, and all supporting schedules; and
- A paper copy of your federal tax return.

The California statute of limitations is the later of four years from the due date of the return or four years from the date the return is filed. (**Exception:** An extended statute of limitations period may apply for California or federal tax returns that are related to or subject to a federal audit.)

#### D Refund Information

If you want the corporation's refund directly deposited into the corporate bank account, you must complete Parts II and IV before transmitting the return.

To cancel the direct deposit of refund, call FTB at (916) 845-0353.

#### E Paying Your Taxes

When you e-file, you can choose from the following payment options:

- **Pay by electronic funds withdrawal:** You can have all or part of your balance due withdrawn electronically from your bank account on the date you choose.

To cancel an electronic funds withdrawal, you must call the FTB at (916) 845-0353 at least two working days before the date of the withdrawal.

**Note:** If you use the EFW payment option and you are a mandatory EFT participant, then you will still be in compliance with the mandatory EFT program.

- **Pay by electronic funds transfer:** If you are enrolled in our EFT program you can pay your estimate payments, extension payments and balance due through this program.

**Note:** Corporations that meet certain requirements must remit all of their payments through EFT rather than by paper checks or money orders to avoid the EFT penalty. Corporations that remit an estimated tax payment or extension payment in excess of \$20,000 or that have a total tax liability in excess of \$80,000 must remit all of their payments through EFT. The Franchise Tax Board (FTB) will notify corporations that are subject to this requirement. Those that do not meet these requirements and wish to participate on a voluntary basis may do so.

If the corporation is paying through EFT, **Do Not Send The Payment Voucher (FTB 3586).**

- **Pay by check or money order:** You can pay by check or money order using the Payment Voucher for Electronically Transmitted Corporation Returns, form FTB 3586. Mail form FTB 3586 with your check or money order to the FTB using the address printed on the voucher.

**Note:** All checks must be payable in U.S. dollars and drawn against a U.S. financial institution.

### Specific Instructions

#### Date of Acceptance

Enter the date we accept the return in the space at the top of form FTB 8453-C.

#### Part III – Make Estimated Tax Payments for 2006

When you e-file you may opt to schedule the electronic payment of estimated tax payments for taxable year 2006. The amount you designate will be withdrawn from the account listed in Part IV on the date you select. Be sure to select a date on or before the due date of the estimated tax payment to avoid penalties and interest charges.

**To cancel a scheduled estimated tax payment, you must call the FTB at (916) 845-0353 at least two working days before the date of the withdrawal.**

#### Part IV – Banking Information

You can find the routing and account numbers on a check or bank statement, or by contacting your financial institution. Do not use a deposit slip as it may contain internal routing numbers.

**Line 7 –** The routing number must be nine digits. The first two digits must be between 01 and 12 or 21 and 32.

**Line 8 –** The account number can be up to 17 characters and can include numbers and letters. Include hyphens but omit spaces and special symbols.

FTB is not responsible when a financial institution rejects a direct deposit or electronic funds withdrawal transaction. If the bank or financial institution rejects the direct deposit, we will issue a paper check. If the bank or financial institution rejects the electronic funds withdrawal due to an error in the routing number or account number, we will send the corporation a notice that may include penalties and interest.

#### Part V – Declaration of Officer

An electronically transmitted tax return is not considered complete or filed unless form FTB 8453-C is signed by the officer **before** the return is transmitted.

#### Part VI – Declaration of ERO and Paid Preparer

The ERO must sign and complete this part.

Only handwritten signatures are acceptable. If the ERO is also the paid preparer, the ERO must check the box labeled "Check if also paid preparer."

If the ERO is not the paid preparer, the paid preparer must sign in the space for "Paid Preparer Must Sign."

**Assistance for Persons with Disabilities:** We comply with the Americans with Disabilities Act. Persons with hearing or speech impairment please call TTY/TDD (800) 822-6268.

## Section 4 Entity Entry Instructions

Use these guidelines for entering name and address information for California Business e-file returns. In some instances, our guidelines differ from those used by the IRS.

### General Instructions

- Do not use punctuation or symbols, unless specifically allowed.  
*Note:* The only symbols allowed in the entity portion of the return are a slash and a hyphen (dash). If a fraction is part of the street address, enter a forward slash (/).

### Corp Control Field

- Always use the word “**AND**” for the ampersand (&) symbol
- Never use the word “**THE**” when **PRECEDING** the Corporation or Partnership.
- Never space when a space, punctuation, symbols, or special characters are shown.
- The Corp Control consists of the first FOUR (4) characters of the Corporation Name. For example:

**Example:** 10 Eleven Inc.                      **Key:** 10EL

**Example:** Ten Eleven Inc.                      **Key:** TENE

**Example:** The Sunny Hutch, Inc.                      **Key:** SUNN

**Example:** Joe The Baker                      **Key:** JOET

**Example:** TJ's                      **Key:** TJS

**Example:** M & V Enterprises, Inc.                      **Key:** MAND

### Name Fields

- Never include spaces in the following fields:
  - Corp Control
  - Corporation Name

### Address Fields

- Use Standard Abbreviations for the suffix of the street name.
- Enter "PMB" followed by the box number in the In Care Of address field if the taxpayer has a Personal Mail Box (PMB). If the In Care Of address field has other information, enter the PMB at the end of the Street Address field. Never truncate PMB information.
- Enter the suite number in the Street address field or the In Care Of address field. Include the identifier (Suite, Ste.).
- When entering supplemental information, such as "Care of" name or business name in the In Care Of address field, omit the words “c/o” and “ATTN:”.
- Use the standard two-digit abbreviation for the state or U.S. possession in the State field (Refer to Section 6).
- Apply standard abbreviations if the address exceeds the allowable length.

## **Foreign Addresses**

- Use specific foreign address rules:
  - For Hong Kong, enter "Hong Kong" in the City field and "China" in the Country field.
  - For Singapore, enter "Singapore" in both the City and Country fields.
  - For Baja California, enter "Mexico" in the Country field.
  - For Canada, see Section 6 for acceptable Canadian province abbreviations. Enter "Canada" in the Country field, followed by the province abbreviation in the Province field.

## Section 5      Standard Abbreviations

Use the following abbreviations for the singular or plural form of these words.

Name	ABBR	Name	ABBR	Name	ABBR
Air Force Base	AFB	Fort	FT	Point	PT
America(n)	AMER	Freeway	FWY	Post Office	PO
And/ &	/	Garden	GDN	Presidio	PRES
Annex	ANX	Gateway	GTWY	Private Mail Box	PMB
Apartment/Apartamento	APT	Grove	GRV	Ranch/Rancho	RNCH
Associates/Association	ASSO	Headquarters	HQ	River	RIV
Avenue/Avenida	AV	Heights	HTS	Road	RD
Bank	BK	Highland	HGLD	Room	RM
Battalion	BTN	Highway	HWY	Rural Route	RR
Battery	BTRY	Hospital	HOSP	Saint/Sainte	ST
Beach	BCH	Hotel	HTL	San/Santo	SN
Boulevard	BL	Incorporated	INC	School	SCH
Box	BX	Industry	IND	Service	SERV
Branch	BR	International	INTL	South *	S
Broadway	BRDW	Island/Isle	IS	Southeast *	SE
Building	BLDG	Junction	JCT	Southwest *	SW
California	CALIF	Lake	LK	Space	SP
Caminita	CMNT	Lane	LN	Space Flight	SFC
Caminito	CMNT	Lodge	LDG	Spring	SPG
Camino	CMNO	Loop	LP	Squadron	SQD
Canyon	CYN	Lower	LWR	Square	SQ
Causeway	CSWY	Management	MGMT	Station	STA
Center	CTR	Manor	MNR	Street	ST
Central	CTL	Martin Luther	M L	Suite	STE
Circle	CIR	King (JR)	KING	Terminal	TERM
City	CY	Medical	MED	Terrace	TER
Coast	CST	Memorial	MEM	Track	TRAK
College	CLG	Mission	MSN	Trail	TRL
Community	COMM	Mobile	MBL	Trailer	TRLR
Commonwealth	CMNW	Motel	MTL	Trust	TR
Company	CO	Mount	MT	Unit/Union	UN
Convalescent	CONV	Mountain	MTN	University	UNIV
Corporation	CORP	National	NAT	Upper	UPR
Country	CNTR	Naval	NAV	Valley	VLV
County	CNTY	Naval Air Base	NAB	Verdes	VRD
Court	CT	Naval Air Station	NAS	View	VW
Crossing	XING	North *	N	Villa/Ville	VL
Department	DEPT	Northeast *	NE	Village	VLG
Division/Divide	DV	Northwest *	NW	Vista	VIS
Drive	DR	Number/#	NO	Walk	WK
East *	E	Pacific	PAC	Walkway	WKWY
Estate	EST	Park	PK	Way	WY
Expressway	EXPY	Parkway	PKY	West *	W
Flat	FLT	Place	PL		
Floor	FL	Plaza	PLZ		



## Section 6 Standard State Abbreviations and ZIP Code Ranges

<u>State</u>	<u>ABBR</u>	<u>ZIP Code</u>	<u>State</u>	<u>ABBR</u>	<u>ZIP Code</u>
Alabama	AL	350-359	Montana	MT	590-599
Alaska	AK	995-999	Nebraska	NE	680-693
Arizona	AZ	850-865	Nevada	NV	889-898
Arkansas	AR	716-729	New Hampshire	NE	030-038
California	CA	900-961	New Jersey	NJ	070-089
Colorado	CO	800-816	New Mexico	NM	870-884
Connecticut	CT	060-069	New York	NY	004-149
Delaware	DE	197-199			06390
District of Columbia	DC	200-205	North Carolina	NC	270-289
Florida	FL	320-349	North Dakota	ND	580-588
Georgia	GA	300-319	Ohio	OH	430-459
		39901	Oklahoma	OK	730-749
Hawaii	HI	967-968	Oregon	OR	970-979
Idaho	ID	832-838	Pennsylvania	PA	150-196
Illinois	IL	600-629	Rhode Island	RI	028-029
Indiana	IN	460-479	South Carolina	SC	290-299
Iowa	IA	500-528	South Dakota	SD	570-577
Kansas	KS	660-679	Tennessee	TN	370-385
Kentucky	KY	400-427	Texas	TX	733, 73949
Louisiana	LA	700-714			750-799
Maine	ME	039-049			885
Maryland	MD	206-219	Utah	UT	840-847
Massachusetts	MA	010-027, 055	Vermont	VT	050-059
			Virginia	VA	200-246
Michigan	MI	480-499	Washington	WA	980-994
Minnesota	MN	550-567	West Virginia	WV	247-268
Mississippi	MS	386-397	Wisconsin	WI	530-549
Missouri	MO	630-658	Wyoming	WY	820-831

### Military Addresses Overseas (APO or FPO)

<u>Region</u>	<u>ABBR</u>	<u>ZIP Code</u>
Europe, Middle East, Africa, and Canada	AA	34000-34099
Americas (other than Canada)	AE	09000-09999
Pacific	AP	96200-96699 & 98700

### United States Possessions Abbreviations

<u>Region</u>	<u>ABBR</u>	<u>ZIP Code</u>
American Samoa	AS	96799
Federated States of Micronesia	FM	96941-96944
Guam	GU	969
Marshall Islands	MH	96960, 96970
Northern Mariana Is.	MP	96950-96952
Palau	PW	96940
Puerto Rico	PR	006-007, 009
Virgin Islands	VI	008

### Canadian Province Abbreviations

Alberta	AB	Newfoundland	NF	Ontario	ON	Yukon Territories	YT
British Columbia	BC	Northwest Territories	NT	Prince Edward Island	PE		
Manitoba	MB	Nova Scotia	NS	Quebec	PQ		
New Brunswick	NB	Nunavat	NU	Saskatchewan	SK		

## Section 7 Business Rule Validation

We validate all incoming business tax returns against our published list of Business Rules (refer to FTB Pub. 1436 for more information about business rules). When a return violates a Business Rule, our system will reject the return and include a message describing the error in the acknowledgement record.

Each Business Rule has a severity of either “Reject and Continue” or “Reject and Stop.”

- When a Rule with the severity of “Reject and Continue” is violated, our system will continue validating the rest of the return and provide a list of all errors found in the return.
- When a Rule with the severity of “Reject and Stop” is violated, our system will stop validating the return. Only errors found before that point in the return will be listed in the acknowledgement record. Additional errors may exist in the return, but our system will not identify them until the return is resubmitted.

The following is a list of Business Rules associated with the validation of the return, current as of the date of this publication. The latest updates to these Business Rules can be found on our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov).

Rule Number	Parent Schema	Rule Text	Severity
F100-010	<b>Form 100 Schedule Q</b>	Form 100, APB/APE, [TaxPeriodBeginDate], or [TaxPeriodEndDate] cannot be set to a date of 12-31-9999.	Reject and Continue
F100-020		Form 100, APB/APE, [TaxPeriodEndDate] cannot be earlier than [TaxPeriodBeginDate].	Reject and Continue
F100-030		Form 100, APB [TaxPeriodBeginDate] cannot be later than the current date [Timestamp].	Reject and Continue
F100-040		Form 100, APE [TaxPeriodEndDate] cannot be more than 375 days past APB [TaxPeriod BeginDate].	Reject and Continue
F100-050		Form 100, APE [TaxPeriodEndDate] or APB [TaxPeriodBegin Date] cannot be a leap date of February 29th.	Reject and Continue
F100-060		Form 100, APB [TaxPeriodBeginDate], APE [TaxPeriodEndDate] and California corporation number [CACorporationNumber] match a previously accepted return.	Reject and Continue
F100-070		If Form 100, Question A [Dissolved], [Surrendered], [Merged], [IRSec338Sale], or [QSubElection] is checked, then the [DispositionDate] must be present.	Reject and Continue
F100-080		You cannot e-file this return because you indicated your income is included in a combined report of a unitary group (Form 100, Question B [CombinedUnitaryReturn] is checked "Yes").	Reject and Continue
F100-090		Form 100, Question C Date [DateLastWatersEdge] must be prior to the filing date [Timestamp] of the return.	Reject and Continue

Rule Number	Parent Schema	Rule Text	Severity
F100-100		Form 100, Question E [BusinessActivityCode] must be a valid 6digit Principal Business Activity (PBA) code as of 1998.	Reject and Continue
F100-110		If Form 100, Question M [ApportioningSchedule] is checked "Yes", then Schedule R must be attached.	Reject and Continue
F100-120		Form 100, Question T [CaliforniaREMIC] and Form 100, Question W [CreditUnion] cannot both be checked "Yes".	Reject and Continue
F100-140	<b>Form 100 State Adjustments</b>	If Form 100, Line 2 [DedForeignDomesticTax] amount is present then Schedule A must be attached.	Reject and Continue
F100-150		If Form 100, Line 3 [DedTaxCorpTaxLaw] amount is present then Schedule A must be attached.	Reject and Continue
F100-160		If Form 100, Line 5 [CapitalGainsNet] amount is present then Sch D must be attached.	Reject and Continue
F100-170		If Form 100, Line 6 [DepreciationExcess] amount is present then Form 3885 must be attached.	Reject and Continue
F100-180		If Form 100, Line 10 [DeductionDividendIntercompany] amount is present then Schedule H (100) must be attached	Reject and Continue
F100-190		If Form 100, Line 11 [DeductionOtherDividends] amount is present then Schedule H (100) must be attached	Reject and Continue
F100-200		If Form 100, Line 12 [DepreciationAdditionalAllowed] amount is present then Form 3885 must be attached.	Reject and Continue
F100-210		If Form 100, Line 15 [DeductionBusinessAndInterest] is present then either Form 3805Z, Form 3807, or Form 3809 must be attached.	Reject and Continue
F100-220	<b>CA NetIncome</b>	If Form 100, Line 19 [NetIncomeState] amount is negative, then Line 20 [NOLCarryover] may not be significant.	Reject and Continue
F100-230		Form 100, Line 18 [NetIncomeAfterAdjusts] and Line 19 [NetIncomeState] amounts must be equal if Question M [ApportioningSchedule] is answered "No".	Reject and Continue
F100-240		If Form 100, Line 18 [NetIncomeAfterAdjusts] and Line 19 [NetIncomeState] amounts are not equal then Question M [ApportioningSchedule] must be answered "Yes" and a Schedule R must be attached.	Reject and Continue
F100-250	<b>Taxes</b>	If Form 100, Line 27 [AdditionalCreditsSubtotal] amount is present then Schedule P (100) or Form 3540 must be attached.	Reject and Continue
F100-260		Form 100, Line 28 [TotalCreditsCurrYr] must equal the sum of Lines 25 [CreditAmount] + Line 26 [Credit Amount] + Line 27 [AdditionalCreditsSubtotal].	Reject and Continue
F100-280		If Form 100, Line 30 [AlternativeMinimumTax] is present then Schedule P (100) must be attached.	Reject and Continue
F100-290		Form 100, Line 31 [TotalTax] must equal the sum of Line 29 [TaxMinusCredits] and Line 30 [AlternativeMinTax].	Reject and Continue

Rule Number	Parent Schema	Rule Text	Severity
F100-270	<b>Payments</b>	Form 100, Line 36 [TotalPayments] must equal the sums of Line 32 through Line 35 [OverpaymentPriorYear] + [AmountPaidEstimated] + [NonResOrRealEstateWithholding] + [AmountPaidWithExtension].	Reject and Continue
F100-300	<b>Refund Or Amount Due</b>	Form 100, Line 41 [OverpaymentRefunded] must equal the result of Line 38 [OverpaymentBeforePenaltyAndInt] minus Line 39 [OverpaymentCreditedNxtYr] and Line 40 [StateUseTax] and Line 42a [PenaltyAndInterest], if applicable.	Reject and Continue
F100-310		If Form 100, Line 42b [EstPenExceptionBorC] is checked, the Form 5806 must be attached.	Reject and Continue
F100-320		Form 100, Line 43 [BalanceDueWithReturn] must equal the sum of Line 37 [TaxMinusCreditsAndPayments], Line 39 [OverpaymentCreditedNxtYr], Line 40 [StateUseTax], Line 42a [PenaltyAndInterest], minus Line 38 [OverpaymentBeforePenaltyAndInt].	Reject and Continue
F100-340	<b>Schedule D</b>	If Schedule D, Line 2 [STCGLFromInstallmentSales] or Line 7 [LTCGLFromInstallmentSales] amount is present then Form 3805E must be present.	Reject and Continue
F100-350	<b>Schedule J</b>	If Schedule J, Line 6 amount [AddOnTaxesCreditRecaptureTotal] is present, then Form 100, Line 37 [TaxMinusCreditsAndPayments] or Line 38 [OverpaymentBeforePenaltyAndInt] attribute [SchJIndicator] must be present and equal "From Schedule J".	Reject and Continue
F100-360	<b>Schedule A</b>	Schedule A, Column C, Total amount [TotalTaxAmount] must equal Schedule F, Line 17 amount [Taxes].	Reject and Continue
F100-370	<b>Schedule F</b>	If Schedule F, Line 2 [CostOfGoodsSold] amount is present, then Schedule V must be attached.	Reject and Continue
F100-380		If Schedule F, Line 4 [Dividends] amount is present, then Schedule H must be attached.	Reject and Continue
F100-390		If Schedule F, Line 8 [CapitalGainNetIncome] amount is present then Schedule D must be attached.	Reject and Continue
F100-400		If Schedule F, Line 9 [OrdinaryGainLoss] amount is present then Schedule D-1 must be attached	Reject and Continue
F100-410		If Schedule F, Line 20 [Depreciation] amount is present then Form 3885 must be attached.	Reject and Continue
F100-420		Schedule F, Line 30 [NetIncomeBeforeCAAdj] must equal Form 100, Line 1 [NetIncome].	Reject and Continue
SCHR-010	<b>Schedule R</b>	If Form 100 Question M [ ApportioningSchedule] is "Y" then Schedule R Line 1a [NetIncomeLossAfterAdjustments] must equal Line 18 [NetIncomeAfterAdjust] on Form 100	Reject and Continue
SCHR-020		Schedule R, Line 1c[CombinedOffsetAndNetIncomeLoss] must equal Line 1a [NetIncomeLossAfterAdjustments] + Line 1b [WatersEdgeOffset]	Reject and Continue
SCHR-030		Schedule R, Line 4 [RentalProperty] must equal Line 3, column (c) from Schedule R-3 [NetIncomeLoss]	Reject and Continue

Rule Number	Parent Schema	Rule Text	Severity
SCHR-040		Schedule R, Line 6 [SaleOfAssets] must equal Line 2 column (e) from Schedule R-4 [GrandTotalGainLoss]	Reject and Continue
SCHR-050		Schedule R, Line 35 [NetCAIncomeLoss] amount must equal Form 100 Line 19 [NetIncomeState] amount.	Reject and Continue
SCHR-060		Schedule R-1, Line 1, Column a [TotalProperty] amount must be equal to or greater than Line 1, Column b [TotalProperty] amount.	Reject and Continue
SCHR-070		Schedule R-1, Line 2, Column a [TotalPayroll] amount must be equal to or greater than Line 2, Column b [TotalPayroll]	Reject and Continue
SCHR-080		Schedule R-1, Line 3, Column a [TotalSales] amount must be equal to or greater than Line 3, Column b [TotalSales] amount.	Reject and Continue
SCHR-090		Schedule R-1, Line 5 [ApportionmentPercentage] must equal Schedule R, Side 1, Line 18a [ApportionmentPercentage] amount.	Reject and Continue
SCHP-010	<b>Schedule P</b>	Schedule P, Line 2L [TotalAdj] must equal the sum of Lines 2a [Depreciation] + Line 2b[AmortzCertPolutionCtrlFacilit] + Line 2c [AmortzMiningExplortnDevCosts] + Line 2d [BasisAdjustments] + Line 2e [LongTermContracts] + Line 2f [InstallmentSales] + Line 2g [TaxShelterFarmActivities] + Line 2h [PassiveActivities] + Line 2i [LossLimitations] + Line 2j [BeneficiaryAmtFromK1] + Line 2k [MerchantMarineCapConstFunds]	Reject and Continue
SCHP-020		Schedule P, Line 3f [TotalPreferenceltems] must equal the sum of Lines 3a [Depletion] + Line 3b[IntangibleDrillingCosts] + Line 3c [AcceleratedDepreciation] + Line 3d [AmortxCertPollutionCtrlFacilit] + Line 3e [CharitableContributions]	Reject and Continue
SCHP-030		Schedule P, Line 4a [PreAdjAMTI] must equal the sum of Line 1 [NetIncomeLossAfterCAAdj]+ Lines 2l [TotalAdj] + Line 3f [TotalPreferenceltems]	Reject and Continue
SCHP-040		Schedule P, Line 6 [PreAdjAMTIPlusACEAdj] must equal the sum of Lines 4b [ApprPreAdjAMTI] + Line 5f [ACEAdjustment], or must equal zero.	Reject and Continue
SCHP-050		Schedule P, Line 17 [TenativeMinimumTax] must equal the sume of Line 15 [ReducedAMTIExemption] + Line 16 [BankAndFinanicalCorpTMT].	Reject and Continue
PMT-010	<b>CA-Payment</b>	There is an error with the date [RequestedDate] of your Electronic Funds Withdrawal request. The date must be equal to or after the current date.	Reject and Continue
F3523-010	<b>Form 3523</b>	If Form 3523, Line 17b amount [ReducedRegularCredit] is present, then attribute [Section280Celection] must be present and contain the value "Section280C".	Reject and Continue
F3523-020		If Form 3523, Line 39b amount [RdcdAltIncrementalCredit] is present, then attribute [Section280Celection] must be present and contain the value "Section280C".	Reject and Continue
X0000-010	<b>General Rules</b>	Your State return does not match the latest published FTB Schema or is not well formed. You must contact your software provider to resolve this error.	Reject and Stop
X0000-020		Your Federal return does not match the latest published IRS Schema or is not well formed. You must contact your software provider to resolve this error.	Reject and Stop

Rule Number	Parent Schema	Rule Text	Severity
R0000-030		The California Software ID Number [SoftwareId] must be the Computerized Tax Processor ID (CTPID) of the originating Software Developer.	Reject and Continue
R0000-050		The EFIN on your return must match the EFIN on the submission manifest. You must contact your software provider to resolve this error.	Reject and Stop
R0000-060		The number of Binary Attachments and/or Referenced Documents must equal the number of Binary Attachments and/or Referenced Documents computed by FTB.	Reject and Stop
R0000-070		A federal return (XML) must be attached with every state submission except when Form 100 [TypeOfCorp] = "FASIT".	Reject and Stop
T0000-010	<b>CA-Transmission Manifest</b>	The "Count" of submissions in the [SubmissionDataList] does not equal the actual number of submission ZIP archives/files attached.	Reject and Stop
T0000-020		You are submitting returns with a production transmission type [TransmissionCategory] of (P), however our records indicate that you are not authorized to submit production returns.	Reject and Stop
T0000-030		Transmission Manifest not present. Unable to proceed.	Reject and Stop
T0000-040		Multiple Transmission Manifests are present. Unable to proceed.	Reject and Stop
T0000-070		The Transmission ID must match the "Transmission ID" portion of the original outer ZIP archive/file name.	Reject and Stop
T0000-080		The "ETIN" portion of your Transmission ID must match the ETIN in the Transmission Manifest.	Reject and Stop
T0000-090		The "Current Year" portion of your Transmission ID is not current.	Reject and Stop
T0000-100		The "Julian Date" portion of your Transmission ID is outside the acceptable range (cannot be more than two days prior to, or one day after the actual processing date).	Reject and Stop
T0000-110		The "Transmission ID" is not unique.	Reject and Stop
T0000-120		The ETIN in your Transmission Manifest is not recognized as an Authorized e-file Provider by FTB.	Reject and Stop
T0000-130		Not every "Submission ID" in the [SubmissionDataList] has a corresponding submission ZIP archive/file contained within this transmission.	Reject and Stop
T0000-140	<b>General Transmission Errors</b>	Invalid ZIP archive/file format. Unable to decompress data. Possibly corrupted.	Reject and Stop
T0000-150		Invalid directory structure. Unable to find items where they're expected to be located.	Reject and Stop
T0000-160		No attachments/submissions are present. Unable to proceed.	Reject and Stop
X0000-040	<b>CA-Submission Manifest</b>	Your Submission Manifest does not match the latest published FTB Schema or is not well formed. You must contact your software provider to resolve this error.	Reject and Stop
S0000-020		The Submission ID [SubmissionID] must match the "Submission ID" portion of the original outer ZIP archive/file name.	Reject and Stop
X0000-030		Your Transmission Manifest does not match the latest published FTB Schema or is not well formed. You must contact your software provider to resolve this error.	Reject and Stop

<b>Rule Number</b>	<b>Parent Schema</b>	<b>Rule Text</b>	<b>Severity</b>
S0000-040		The "EFIN" portion of your Submission ID must match the EFIN in the Submission Manifest.	Reject and Stop
S0000-050		The "Current Year" portion of your Submission ID is not current.	Reject and Stop
S0000-060		The "Julian Date" portion of your Submission ID is outside the acceptable range (cannot be more than two days prior to, or one day after the actual processing date).	Reject and Stop
S0000-070		Your Submission ID is not unique.	Reject and Stop
S0000-080		The EFIN in your Submission Manifest is not recognized as an Authorized e-file Provider by FTB.	Reject and Stop
S0000-090		The Tax Year the submission applies to is either incorrectly identified or not supported (currently, only '2005').	Reject and Stop
S0000-100	<b>General Submission Errors</b>	Invalid ZIP archive/file format. Unable to decompress data. Possibly corrupted.	Reject and Stop
S0000-110		Invalid directory structure. Unable to find items where they're expected to be located.	Reject and Stop
S0000-120		Submission Manifest not present. Unable to proceed.	Reject and Stop
S0000-130		Multiple Submission Manifests are present. Unable to proceed.	Reject and Stop
S0000-140		A State submission is not present. Unable to proceed.	Reject and Stop
S0000-150		Multiple State submissions are present. Only one State submission XML Data is allowed in each Submission ZIP Archive. Unable to proceed.	Reject and Stop
S0000-170		Multiple Federal submissions are present. Only one Federal submission XML Data is allowed in each Submission ZIP Archive. Unable to proceed.	Reject and Stop

## Section 8 Payment Options

### Electronic Funds Withdrawal (EFW)

Businesses may elect to have their current year balance due paid by EFW. Our e-file program also provides the ability to send a schedule of EFW requests for estimated tax payments as part of the e-file return transmission. Businesses authorize the EFW by signing form FTB 8453-C. The EFW request(s) and banking information are transmitted with the e-file return. The entries for the dates and amounts of the EFWs are contained in the e-file return.

**Note:** Corporations required to remit payments by Electronic Funds Transfer, may use EFW and be considered in compliance with that requirement.

### Electronic Funds Transfer

If a corporation is enrolled in FTB's EFT program, they may elect to pay their current year balance due through that system. For more information on FTB's Electronic Funds Transfer Program, go to [www.ftb.ca.gov](http://www.ftb.ca.gov) and search for **EFT**.

### Paper Check (FTB Form 3586)

If a business pays by paper check, you must furnish them with a completed form FTB 3586, *Voucher for Corp e-filed Returns*. Provide this form to the business after the return has been accepted. The Corporation Number, FEIN, name, and address information on form FTB 3586 must be the same information that was electronically transmitted and match the information printed on the paper copy of the business's tax return (Form 100). Erroneous information may cause us to misapply the payment.

Instruct businesses that want to pay a different amount from the amount printed on form FTB 3586, to line through the pre-printed amount and write in the amount they are paying.

**Note:** Corporations that meet certain requirements must remit all of their payments through EFT rather than by paper checks or money orders to avoid the EFT penalty. Corporations that remit an estimated tax payment or extension payment in excess of \$20,000 or that have a total tax liability in excess of \$80,000 must remit all of their payments through EFT. The Franchise Tax Board (FTB) will notify corporations that are subject to this requirement.

Those that do not meet these requirements and wish to participate on a voluntary basis may do so. If the corporation is paying through EFT, Do Not Send The Payment Voucher (FTB 3586). For corporations not required to remit their payments through EFT, using direct deposit or electronic funds withdrawal is voluntary and applies only to the return you are filing at this time. If you want the corporation's refund directly deposited or payment withdrawn electronically from the corporate bank account, you must complete Parts II and IV before transmitting the return.

We will not honor requests completed after transmission of the return. To cancel an electronic funds withdrawal, you must call the FTB at (916) 845-0353 at least two working days before the date of the withdrawal.



# Instructions for Form FTB 3586

## Voucher for Corporation Electronically Filed (e-filed) Returns

### General Information

Use form FTB 3586, Voucher for Corp e-filed Returns, to pay the tax only if the corporation:

- Files its tax return electronically,
- Has a balance due,
- Remits payment with a check or money order, and
- Is not required to remit payment through EFT.

#### Private Mailbox (PMB) Number

If the corporation leases a private mailbox (PMB) from a private business, rather than a PO box from the United States Postal Service, include the box number in the field labeled "PMB no." in the address area.

### Electronic Funds Transfer (EFT)

Corporations that meet certain requirements must remit all of their payments through EFT rather than by paper checks or money orders to avoid the EFT penalty.

Corporations that remit an estimated tax payment or extension payment in excess of \$20,000 or that have a total tax liability in excess of \$80,000 must remit all of their payments through EFT. The Franchise Tax Board (FTB) will notify corporations that are subject to this requirement. Those that do not meet these requirements and wish to participate on a voluntary basis may do so.

If the corporation is paying through EFT, **Do Not Send The Payment Voucher**. For more information, go to our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov), call (916) 845-4025, or get FTB Pub. 3817, Electronic Funds Transfer Program Information Guide.

### General Instructions

Is form FTB 3586 preprinted with the corporation's information?

**Yes.** Go to number 1. **No.** Go to number 2.

1. Verify that the following information is correct before writing the check or money order:

- Corporation's name;
- Address;
- California corporation number;
- Federal employer identification number; and
- Amount of payment.

If a change to the information is needed, use a black or blue ink pen to draw a line through the incorrect information and clearly print the new information. Scanning machines may not be able to read other colors of ink or pencil. Then, go to number 3.

2. If there is a balance due, complete the voucher at the bottom of this page. Print the corporation's name, address, California corporation number, federal employer identification number, and amount of payment in the space provided. Print all names and words in **CAPITAL LETTERS**. Use a black or blue ink pen. Scanning machines may not be able to read other colors of ink or pencil.

Verify that the following information is complete:

- Corporation's name;
- Address;
- California corporation number;
- Federal employer identification number; and
- Amount of payment.

The information on form FTB 3586 should match the information that was electronically transmitted to the Franchise Tax Board and the information printed on the paper copy of the corporation's 2005 Form 100.

3. Make the check or money order payable to "Franchise Tax Board." Write the corporation number and "2005 Form 100" on the check or money order.

**Note:** All checks or money orders must be payable in US dollars and drawn against a US financial institution.

4. Detach the payment voucher from the bottom of this page, only if an amount is owed. **Enclose, but do not staple, the payment with the voucher and mail to:**

FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0531

**Note:** Do not send a paper copy of the tax return to the FTB. Keep it for the corporation's records.

✂ DETACH HERE — — — — — IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM — — — — — DETACH HERE ✂

(Calendar year corporations — Due March 15, 2006)

(Fiscal year filers — see instructions)

TAXABLE YEAR

CALIFORNIA FORM

## 2005 Voucher for Corp e-filed Returns

## 3586 (e-file)

For calendar year 2005 or fiscal year beginning month \_\_\_\_\_ day \_\_\_\_\_ year 2005, and ending month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_.

California corporation number	Federal employer identification number	Amount of payment

Corporation name

Address

PMB no.

Entity will file.

City

State

ZIP Code

☐ Form 100

Contact telephone number

( )

IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM  
Do not send copy of return with payment voucher.

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## When to Make Your Payment

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If there is a balance due on the corporation's 2005 return, send form FTB 3586 with the payment for the full amount to FTB.

### Payment of Tax Due Dates:

To avoid late payment of penalties and interest, 100% of the tax liability must be paid by the following due dates:

#### Form 100

Calendar Year Filers	March 15, 2006
Fiscal Year Filers	15th day of the 3rd month following the close of the taxable year.

#### Form 100 for farmers' cooperative

Calendar Year Filers	September 15, 2006
Fiscal Year Filers	15th day of the 9th month following the close of the taxable year.

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## Penalties and Interest

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- If the corporation fails to pay its total tax liability by the original due date, a late payment penalty plus interest will be added to the tax due.
- If the corporation does not file its CA tax return by the extended due date, or the corporation's powers, rights, and privileges have been suspended or forfeited by the FTB or the California SOS, as of the original due date, the automatic extension will not apply and a delinquency penalty plus interest will be assessed from the original due date of the CA tax return.
- If the corporation is required to remit all of its payments through EFT and pays by another method, a 10% noncompliance penalty will be assessed.